IPW

Docket No.: 246244US2SRD

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COMMISSIONER FOR PATENTS
ALEXANDRIA, VIRGINIA 22313

RE: Application Serial No.: 10/726,606
Applicants: Masato KOYAMA, et al.
Filing Date: December 4, 2003
For: SEMICONDUCTOR DEVICE AND METHOD OF MANUFACTURING SEMICONDUCTOR DEVICE
Group Art Unit: 2811
Examiner: VU, Hung, K.

SIR:

Attached hereto for filing are the following papers:

REQUEST FOR RECONSIDERATION UNDER 37 CFR §1.111

Our check in the amount of **$0.00** is attached covering any required fees. In the event any variance exists between the amount enclosed and the Patent Office charges for filing the above-noted documents, including any fees required under 37 C.F.R 1.136 for any necessary Extension of Time to make the filing of the attached documents timely, please charge or credit the difference to our Deposit Account No. 15-0030. Further, if these papers are not considered timely filed, then a petition is hereby made under 37 C.F.R. 1.136 for the necessary extension of time. A duplicate copy of this sheet is enclosed.

Respectfully submitted,

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IN THE UNITED STATES PATENT & TRADEMARK OFFICE

IN RE APPLICATION OF	:
MASATO KOYAMA ET AL	: EXAMINER: VU, HUNG K
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SIR:

In response to the Office Action dated March 14, 2005, reconsideration of the grounds for objection and rejection are presented, as follows:

Remarks/Arguments begin on page 2 of this paper.